

BUSINESS & PUBLIC SERVICES TECHNOLOGIES

ACCOUNTING

Accounting Degree - A25100

-Day, Evening, and Online

The Accounting curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting profession. Using the "language of business," accountants assemble, analyze, process, and communicate essential information about financial operations.

In addition to course work in accounting principles, theories, and practice, students will study business law, finance, management, and economics. Related skills are developed through the study of communications, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies. With work experience and additional education, an individual may advance in the accounting profession.

Accounting Diploma - D25100

-Day, Evening, and Online

The Accounting Diploma provides students with a basic accounting skill set and overall knowledge enhanced by selected accounting electives and a potential cooperative education experience. After the Accounting Diploma is started, a student may elect to pursue an A.A.S Degree in Accounting or after the Accounting Diploma is awarded, a student may return to Wake Tech to earn an A.A.S. Degree in Accounting.

The curriculum is designed to provide students with the knowledge and skills necessary for employment and growth in the accounting profession. Diploma graduates should be able to pursue a variety of entry-level accounting positions in private industry, accounting firms, and government agencies. In order to complete the diploma program in three semesters, the program must begin in the summer semester.

Payroll Accounting Clerk Certificate - C25100A

-Day, Evening and Online

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of payroll accounting. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting, provided the student meets the entrance requirements for the Accounting program.

Income Tax Preparer Certificate - C25100B

-Day, Evening, Online

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of income tax preparation. Credit earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting, provided the student meets the entrance requirements for the Accounting program.

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of payroll accounting. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting, provided the student meets the entrance requirements for the Accounting program.

Accounting Core Certificate - C25100C

-Day, Evening, and Online

This certificate is designed to prepare students in the core of accounting and business concepts and includes all university transferrable courses. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting (provided the student meets the entrance requirements for the Accounting program) as well as either the Associate in Arts or Associate in Science for College Transfer.

Accounting Software Applications Certificate C25100D

-Day, Evening, and Online

This certificate program will assist in preparing accounting students to take the MOS Excel certification test with the goal of increasing the marketability of accounting students upon entering the workforce. In addition to Excel, QuickBooks, and other general ledger software applications are explored through this certificate.

CPA Exam Preparation: Financial Certificate C25100E

-Day, Evening, and Online

This certificate program is designed to provide classes to meet the 30 semester hour requirement for individuals to sit for the CPA exam in the state of North Carolina. A CPA candidate in North Carolina must also have a bachelor's degree from a four year college/university. Acceptance of these courses is solely at the discretion of the North Carolina State Board of Certified Public Accountant Examiners.

CPA Exam Preparation: Regulation Certificate C25100F

-Day, Evening, and Online

This certificate program is designed to provide classes to meet the 30 semester hour requirement for individuals to sit for the CPA exam in the state of North Carolina. A CPA candidate in North Carolina must also have a bachelor's degree from a four year college/university. Acceptance of these courses is solely at the discretion of the North Carolina State Board of Certified Public Accountant Examiners.

CPA Exam Preparation: Audit Certificate C25100G

-Day, Evening, and Online

This certificate program is designed to provide classes to meet the 30 semester hour requirement for individuals to sit for the CPA exam in the state of North Carolina. A CPA candidate in North Carolina must also have a bachelor's degree from a four year college/university. Acceptance of these courses is solely at the discretion of the North Carolina State Board of Certified Public Accountant Examiners.

PROGRAM SEQUENCE

First Semester

ACC 120	Principles of Financial Accounting	4
CIS 111	Basic PC Literacy	2
ENG 111	Writing and Inquiry	3
	Math Elective List	3
	Major Elective I	3

Second Semester

ACC 121	Principles of Managerial Accounting	4
ACC 140	Payroll Accounting	2
BUS 115	Business Law I	3

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ENG 114	Professional Research and Reporting	3
ACC 129	Individual Income Taxes	3
OR		
ACC 131	Federal Income Taxes	3

*See Note 1

Complete Income Tax Preparer Certificate (C25100B):

ACC 120, CIS 111, BUS 115, ACC 129 OR ACC 131

Third Semester

ACA 220	Professional Transition.....	1
ACC 149	Introduction to Accounting Spreadsheets	2
ACC 150	Accounting Software Applications.....	2
ACC 220	Intermediate Accounting I	4
HUM 115	Critical Thinking.....	3
PSY 150	General Psychology.....	3
Economics Elective	3

Complete Payroll Accounting Clerk Certificate (C25100A):

ACC 120, CIS 111, ACC 140, ACC 149, ACC 150

Complete Accounting Core Certificate (C25100C):

ACC 120, ACC 121, BUS 115, ENG 111, +Choose one ECO elective

Fourth Semester

ACC 215	Ethics in Accounting.....	3
ACC 221	Intermediate Accounting II	4
ACC 268	Information Systems and Internal Controls.....	3
Major Elective II	8

Major Elective 2 Track 1:

Complete Accounting Software Application Certificate (C25100D):

ACC 120, CIS 111, ACC 149, ACC 150, + Choose ACC 152

Major Elective 2 Track 2:

Complete CPA Exam Preparation/Financial Certificate (C25100E):

ACC 120, ACC 220, ACC 221, + Choose ACC 240

Major Elective 2 Track 3:

Complete CPA Exam Preparation/Audit Certificate (C25100F):

ACC 129, BUS 115, ACC 215, + Choose ACC 130

Complete Accounting Diploma (D25100):

ACC 120, BUS 115, BUS 121, CIS 111, ACC 121, ACC 131, ACC 149, ACC 150, ENG 11, PSY 150, ACC 140, +5 CREDITS FROM Major Elective II

Math Electives

Select 3 credit hours from the following courses:

MAT 110	Math Measurement and Literacy	3
MAT 143	Quantitative Literacy	3

Economics Elective

ECO 151	Survey of Economics	3
ECO 251	Principles of Microeconomics.....	3
ECO 252	Principles of Macroeconomics	3

Major Elective List I

Select 3 credit hours from the following courses:

BUS 121	Business Math.....	3
BUS 125	Personal Finance	3

Major Elective List II

Select 8 credit hours from the following courses:

ACC 122	Principles of Financial Accounting II	3
ACC 130	Business Income Taxes.....	3
ACC 132	NC Business Taxes.....	2

ACC 152	Advanced Software Applications.....	2
ACC 225	Cost Accounting	3
ACC 227	Practices in Accounting	3
ACC 240	Governmental & Not-for-Profit Accounting	3
ACC 269	Auditing and Assurance Services.....	3
BUS 225	Business Finance.....	3
WBL 111	Work-Based Learning I.....	1
WBL 112	Work-Based Learning I.....	2
WBL 121	Work-Based Learning II.....	1

Graduation Requirements 66 Credit Hours

Note 1: ACC 129 is a comprehensive course covering individual income taxes. For students who want an in depth coverage of this material, such as pre-MAC or CPA examination candidates, this would be the preferred choice, along with the elective ACC 130 that provides an in depth coverage of Business Income Taxes. ACC 131 is a one-semester survey course of individual and business income taxes, and would be the more appropriate course for students who desire an introduction to key tax topics, but who do not need an in depth coverage. Students should choose the one course that is the most appropriate for their needs.